

**Illinois Department of Revenue
Regulations**

**Title 86 Part 150 Section 150.1315 Consequence of Not Complying with
Requirement of Collecting Use Tax
Separately From the Selling Price**

TITLE 86: REVENUE

**PART 150
USE TAX**

**Section 150.1315 Consequence of Not Complying with Requirement of Collecting Use Tax
Separately From the Selling Price**

An important consequence of not complying with the requirement of stating the Use Tax separately from the selling price of the property in a manner authorized by this Regulation is the retailer's loss of the benefit of the deduction for a tax-collected item on his tax return form.

(Source: Amended and effective August 21, 1974)